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NOTIFICATION

No. LA. 4-916/57. *Dated, Trivandrum, 14th July 1957.*

The following Bill together with the Statement of Objects and Reasons and the Financial Memorandum attached to it, is published, as ordered by the Speaker, under Rule 73 of the Rules of Procedure and Conduct of Business in this Assembly.

Legislature Secretariat, Trivandrum.

V. KRISHNAMOORTHI,
Secretary, Legislative Assembly.

L. A. Bill No. 16 of 1957.

THE TRAVANCORE-COCHIN AGRICULTURAL INCOME-TAX (AMENDMENT) BILL 1957.

A

BILL

to amend the Travancore-Cochin Agricultural Income-tax Act, 1950.

Preamble. WHEREAS it is deemed necessary further to amend the Travancore-Cochin Agricultural Income-tax Act, 1950, for the purposes hereinafter appearing;

Be it enacted in the Eighth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Travancore-Cochin Agricultural Income-tax (Amendment) Act, 1957.

(2) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Amendment of Long Title and Preamble.*—In the Long title and Preamble of the Travancore-Cochin Agricultural Income-tax Act, 1950 (hereinafter referred to as the principal Act), for the words "State of Travancore-Cochin", the words "State of Kerala" shall be substituted.

3. *Amendment of Section 1.*—In Section 1 of the principal Act,—

(i) in sub-section (1), for the words "Travancore-Cochin Agricultural Income-tax Act" the words "Agricultural Income-tax Act" shall be substituted;

(ii) for sub-section (2) the following sub-section shall be substituted, namely :—

"(2) It extends to the whole of the State of Kerala."

4. *Amendment of Section 2.*—In Section 2 of the principal Act,—

(i) in clause (m), for the words "a Marumakkattayam tarwad", the words "an Aliyasantana family or branch, a Marumakkattayam tarwad" shall be substituted;

(ii) for clause (r) the following clause shall be substituted, namely :—

"'State' means the State of Kerala."

5. *Amendment of Section 3.*—In sub-section (3) of Section 3 of the principal Act, for the words "Marumakkattayam tarwad", the words "Aliyasantana family or branch or Marumakkattayam tarwad" shall be substituted.

6. *Amendment of Section 10.*—In clauses (a) and (c) of Section 10 of the principal Act, for the words "Marumakkattayam tarwad", the words "Aliyasantana family or branch or Marumakkattayam tarwad" shall be substituted.

7. *Amendment of Section 21.*—In sub-section (1) of Section 21 of the principal Act, for the words "Marumakkattayam tarwad", the words "Aliyasantana family or branch, Marumakkattayam tarwad" shall be substituted.

8. *Amendment of Section 29.*—In sub-sections (1) and (3) of Section 29 of the principal Act, for the words "Marumakkattayam tarwad", the words "Aliyasantana family or branch or Marumakkattayam tarwad" shall be substituted.

9. *Amendment of Section 42.*—In Section 42 of the principal Act, for the words "Marumakkattayam tarwad", the words "Aliyasantana family or branch or Marumakkattayam tarwad" shall be substituted.

10. *Amendment of Section 56.* In Section 56 of the principal Act, for the words "Marumakkattayam tarwad", the words "Aliyasantana family or branch or Marumakkattayam tarwad" shall be substituted.

11. *Amendment of Section 57.* In Section 57 of the principal Act, for the words "Marumakkattayam tarwad", the words "Aliyasantana family or branch or Marumakkattayam tarwad" shall be substituted.

12. *Amendment of Section 64.* In sub-section (2) of Section 64 of the Principal Act, for the words "Marumakkattayam tarwad" the words "Aliyasantana family or branch or Marumakkattayam tarwad" shall be substituted.

13. *Amendment of Schedule.* For the existing Schedule to the Principal Act, the following Schedule shall be substituted, namely:—

"Schedule

PART I

(*See Section 3*)

RATES OF AGRICULTURAL INCOME-TAX.

		Rate.
1.	On the first Rs. 1,500 of the total agricultural income	Nil.
2.	On the next Rs. 3,500 of the total agricultural income	Five naye paise in the rupee.
3.	On the next Rs. 5,000 of the total agricultural income	Eleven naye paise in the rupee.
4.	On the next Rs. 5,000 of the total agricultural income	Eighteen naye paise in the rupee.
5.	On the balance of the total agricultural income	Twenty-five naye paise in the rupee:

Provided that no agricultural income-tax shall be payable on a total agricultural income which is less than three thousand rupees.

The limit referred to in the above proviso shall be Rs. 6,000 in the case of every Hindu undivided family or an Aliyasantana family or branch or a Marumakkattayam tarwad including a Nambudiri family or a family like that of the Moothathu or any other class governed by the law applicable to Nambudiries, which satisfies as at the end of the previous year the condition that it consists of at least five members:

Provided further that—

(1) the agricultural income-tax payable shall in no case exceed one-half of the amount by which the total agricultural income exceeds three thousand rupees or six thousand rupees, as the case may be ;

(2) in the case of every company agricultural income-tax shall be charged at the maximum rate on the whole of the total agricultural income.

PART II.

(*See Section 56*)

RATES OF SUPER TAX.

A. In the case of every individual, Hindu undivided family, or an Aliyasantana family or branch or undivided Marumakkattayam tarwad, unregistered firm and other association of persons, not being a case to which paragraph B applies:—

		Rate.
1.	On the first Rs. 25,000 of the total agricultural income	Nil.
2.	On the next Rs. 15,000 of the total agricultural income	Twelve naye paise in the rupee.
3.	On the next Rs. 15,000 of the total agricultural income	Sixteen naye paise in the rupee.
4.	On the next Rs. 15,000 of the total agricultural income	Twenty-two naye paise in the rupee.
5.	On the next Rs. 15,000 of the total agricultural income	Twenty-eight naye paise in the rupee.
6.	On the next Rs. 15,000 of the total agricultural income	Thirty-four naye paise in the rupee.
7.	On the balance of the total agricultural income	Forty-one naye paise in the rupee.

B. In the case of every company—

(i)	where the total agricultural income is Rs. 25,000 or below	Twelve naye paise in the rupee.
(ii)	where the total agricultural income is Rs. 1,00,000 or below but exceeds Rs. 25,000	Nineteen naye paise in the rupee.
(iii)	where the total agricultural income is Rs. 3,00,000 or below but exceeds Rs. 1,00,000	Twenty-five naye paise in the rupee.
(iv)	where the total agricultural income is Rs. 10,00,000 or below but exceeds Rs. 3,00,000	Thirty-one naye paise in the rupee.
(v)	where the total agricultural income exceeds Rs. 10,00,000	Thirty-seven naye paise in the rupee.

14. *Removal of difficulties.* If any difficulty arises in giving effect to the provisions of the principal Act or any rule or order issued under that Act in any area to which the principal Act has been extended by Section 3, Government may by order, make such provisions or give such directions as appear to them to be necessary for the removal of the difficulty.

15. *Repeal.* The Madras Plantations Agricultural Income-tax Act, 1955, as in force in the Malabar District referred to in sub-section (2) of Section 5 of the States Reorganisation Act, 1956, is hereby repealed.

Statement of Objects and Reasons.

The Travancore-Cochin Agricultural Income-tax Act, 1950 provides for the levy of tax on agricultural income in the Travancore-Cochin area of the State. In the Malabar area of the State, such tax is levied only in respect of agricultural income from plantations, under the Madras Plantations Agricultural Income Tax Act, 1955. It is proposed to extend the provisions of the Travancore-Cochin Act to the Malabar area and to repeal the Madras Plantations Agricultural Income-tax Act, 1955, in its application to the Malabar area.

2. It is also considered necessary to revise the rates of tax provided under the Travancore-Cochin Agricultural Income-tax Act. The Schedule to the Act is proposed to be amended suitably for this purpose.

3. The Bill is intended to achieve the above objects.

Financial Memorandum.

At present in the Malabar area agricultural income tax is levied only in respect of agriculture income from plantations. By the present Bill the Travancore-Cochin Agricultural Income-tax Act is proposed to be extended to the Malabar area so that other agricultural income also will be subjected to the tax. Additional staff will have to be appointed for the working of the Act in the Malabar area. It is estimated that an additional expenditure of about 72 thousand rupees will be required on this account.

C. ACHUTA MENON.

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